

IDEA "BASE" Allocations (Sect 611 & Sect. 619 plus Sect. 619 E/P)

### IDEA Part B Enrollment/Poverty (E/P) Allocation (Sect. 611)

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Numerous Special Education expenditures and certain restricted expenditures for students “at risk” may be considered for IDEA Part B Enrollment/Poverty funding. These federal dollars must be used to supplement not supplant state and local Special Education expenditures as IDEA includes maintenance of effort and non-supplanting requirements with limited exceptions for both NDE and school districts. This IDEA district supplement not supplant requirement is met through maintenance of effort (MOE). Districts may not use IDEA Part B Enrollment/Poverty funds to reduce the level of expenditures below the preceding year’s Special Education expenditures. However, in most instances, a school district may use up to 50% of the amount it received under IDEA Part B that exceeds the amount it received under IDEA Part B the previous year to help meet MOE requirements. Additionally, the exceptions for not meeting IDEA MOE requirements as per federal regulations are:

- ♦ The school district has reduced Special Education personnel costs because staff has been replaced with qualified staff earning lower salaries.
- ♦ There is a decrease in enrollment of children with disabilities.
- ♦ A child with a disability with high cost needs is no longer the responsibility of the school district.
- ♦ Termination of long-term Special Education purchases.

Additional guidance is provided in the acceptable use of IDEA Part B dollars at:

<http://www.nde.state.ne.us/ARRA/PDF/ARRA%20IDEA%20PART%20B%20FAQ%206-22-09.pdf>

**The application for IDEA Part B (Sect. 611) Enrollment/Poverty (E/P) funding is web based and is to be completed on-line. Individualized applications for each school district will be available through the NDE Portal. Districts must account for 100% of the funds available. Any current year funds not expended by the end of the grant period may be carried over.**

Through the application process, calculation of school district Special Education Maintenance of Effort (MOE) is necessary to preliminarily determine if MOE has been met (a requirement for eligibility to receive these dollars). The Annual Finance Reports, as submitted to NDE, will be used to determine actual compliance with the MOE provision of IDEA.

Step I of the IDEA Part B E/P application contains the total amount of dollars available to the district (carryover from the previous year plus the current year allocation). Step II of the application (Special Education MOE and Excess Cost Calculation) provides a process for comparing the actual excess cost from the previous school year and the estimated excess cost of the current school year. Step III of the application (Options for Use of Funds) requires the school district to indicate how the district intends to utilize these IDEA funds and to specify amounts for the various options available. In Step IV of the application, the district must indicate the intended use of funds for “expanded costs” and “CEIS” through an itemized budget including a brief description by Object Code for each item. Step V of the application contains certifications by the district to follow regulations related to the use of IDEA Part B E/P funds.

In most instances, school districts may use up to 15% of the current year IDEA allocation to fund coordinated early intervening services (CEIS) for students “at risk” in kindergarten through grade 12 (with an emphasis on students in kindergarten through grade 3). Funds for CEIS may be pooled with amounts generated through the NDE Office of Special Education Flexible Funding Option (Rule 51, Section 011.05) or with other education or non-education funds to provide support services for students who have **not** been identified or verified as needing special education or related services but who need additional academic or behavioral support to succeed in the general education curriculum. Your attention is directed to IDEA regulations 34 CFR 300.646, 300.226 (including Appendix D), 300.205 and 300.202 which address the delivery and funding of CEIS (including disproportionality requirements and the interconnection between MOE and CEIS).

School districts who elect to develop projects for CEIS must specify the total estimated cost of the project(s) within the IDEA application by Object Code and submit a separate project proposal. Upon completion of the project(s), a final narrative report and a report of expenditures for each project must be submitted to NDE.

Through this application process, the Department will make available to school districts all available IDEA Part B E/P funds. This includes funds that have been carried over by the district from the previous year’s allocation. Districts with carryover funds must expend those dollars first. Separate applications are required for accessing the IDEA “base” funds and the Sect. 619 (Preschool) E/P funds as well as the IDEA ARRA funding.

Following approval of the application by NDE, a grant award will be issued for the total amount of IDEA Part B E/P funds available to the school district. Districts choosing to use funding as per Section B (Excess Costs) of the application, need **NOT** submit additional requests for funds and the first payment will be made in January with subsequent payments being made every other month. Districts choosing to use funding for “new/expanded costs or CEIS costs” must submit NDE Form 28-052, available at <http://www.nde.state.ne.us/ADSS/NDE28052IDEA.pdf>, along with supporting documentation to receive payments.

Equipment purchased with these dollars should be properly marked as an IDEA purchase and an inventory must be maintained. Individual equipment items costing more than \$5,000 require prior approval by NDE. Likewise, any alteration of facilities/construction (i.e., minor building modifications for ADA purposes) also requires prior approval by NDE. Prior approval by NDE for both equipment purchases and construction can be accomplished through the application process. Districts approved for construction projects must follow requirements specified in IDEA. Additionally, consultation with NDE ATP is also required to assure compliance with the ADA. For ADA questions or to schedule a consultation contact Lilly Blasé at (402) 471-6051, [lilly.blase@nebraska.gov](mailto:lilly.blase@nebraska.gov). Districts may be contacted by the NDE Regional Consultant regarding the use of funds for Capital Expenditures as relates to Least Restrictive Environment (LRE), equipment purchases, staff being paid from more than one funding source maintaining time and effort logs and being paid accordingly, expenditures for parentally placed non-public school children (34 CFR 300.133— proportionate share), and other related matters.

Your district's projected IDEA Sec. 611 E/P flow-through allocation for the 2009-2010 school year is available within the application (refer to Step I of the district application). For more information regarding the maintenance of effort (MOE) requirements and IDEA Part B Enrollment/Poverty funds, contact Peter Biaggio in the Office of Special Education at (402) 471-2471 or [pete.biaggio@nebraska.gov](mailto:pete.biaggio@nebraska.gov)

As per Neb. Rev. Stat. 79-1025 and 79-1083.03, all items budgeted as "Special Education" are outside the state spending limitation. For more information regarding state lid limitations contact the Office of School Finance at (402) 471-2486.

Access to the 2009-2010 Part B application will be available  
through the NDE portal November 23, 2009.

**APPLICATIONS SHOULD BE SUBMITTED  
ELECTRONICALLY ON OR BEFORE  
THURSDAY, DECEMBER 31, 2009.**

For access and instruction,  
please visit the NDE portal at:

**<http://portal.nde.state.ne.us>**

cc: Special Education Directors  
Greg Prochazka, NDE Finance

**Reminder:** Eligible districts will also receive a separate grant award for IDEA Base Allocations/Sect. 619 E/P funds. Additional applications/grant awards have also been processed for IDEA ARRA funds.